Attorney Docket No.: See Appendix A

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: See Appendix A

Application No.: See Appendix A

Filed: See Appendix A

For: See Appendix A

U.S. Patent and Trademark Office Customer Service Window Randolph Building 401 Dulany Street Alexandria, VA 22314

SUBMISSION OF REVOCATION AND NEW POWER BY ASSIGNEE AND STATEMENT UNDER 37 C.F.R. §3.73(b)

Sir:

Enclosed is a copy of the Revocation and New Power by Assignee and Statement under 37 CFR § 3.73(b) executed by the Assignee for the applications listed in Appendix A.

Bv:

Dated: January 3, 2008

COOLEY GODWARD KRONISH LLP

Customer No. 58249

Cooley Godward Kronish LLP 777 6th Street, N.W.

Suite 1100

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Respectfully submitted,

Leigh M. Warren Reg. No. 59548

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of See Appendix A

Serial No.: See Appendix A

Filed: See Appendix A

U.S. Patent and Trademark Office Customer Service Window Randolph Building 401 Dulany Street Alexandria, VA 22314

REVOCATION AND NEW POWER BY ASSIGNEE AND STATEMENT UNDER 37 C.F.R. §3.73(b)

The Assignee of the entire right, title, and interest in the above-identified application hereby revokes all previously granted powers and grants the registered practitioners of Cooley Godward Kronish LLP included in the Customer Number provided below power to act, prosecute, and transact all business in the U.S. Patent and Trademark Office in connection with this application, any applications claiming priority to this application, and any patents issuing therefrom.

The assignee certifies that to the best of its knowledge and belief it is the owner of the entire right, title, and interest in and to the above-identified application as evidenced by:

An assignment document, a copy of which is enclosed herewith;

[X] An assignment previously recorded in the U.S. Patent and Trademark Office at Reel/Frame (See Appendix A).

Please direct all telephone calls and correspondence to:

CUSTOMER NUMBER: 58249

COOLEY GODWARD KRONISH LLP ATTN: Patent Group 777 6th Street NW, Suite 1100 Washington, DC 20001 Tel: (202) 842-7865 Fax: (202) 842-7899

The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the assignee.

D. 19 No. 17

Signature: Name:

Manya S. Deehe Chief Legal Counsel, General Counsel

Title: Chief Legal Company: Eurand, Inc.

		APPENDIX A Eurand, Inc.		
Cooley Docket Number	Application No.	Application Date	Reel	Frame
EURA-004/00US	10/713,929	11/14/2003	014717	0397
EURA-007/00US	10/619,924	7/15/2003	014780	0505
EURA-045/01US	09/506,051	2/17/2000	010888	0982
			013037	0696
			017823	0148
EURA-056/00US	09/971,167	10/04/2001	012388	0619
			013037	0716
			017823	0148
			019265	0086
EURA-061/00US	60/498,267	8/26/2003	014263	0780
EURA-062/01US	11/223,819	9/9/2005	017028	0563
EURA-064/01US	11/248,596	10/12/2005	016930	0522
EURA-065/01US	11/256,653	10/21/2005	018748	0566
EURA-067/00US	11/120,139	5/2/2005	016361	0191
EURA-069/00US	60/762,750	1/27/2006	018748	0498
EURA-069/01US	11/668,167	1/29/2007	019173	0188
EURA-070/00US	60/762,766	1/27/2006	018748	0425
EURA-070/01US	11/668,408	1/29/2007	019023	0783
EURA-071/00US	60/920,224	3/27/2007	019210	0405